



Internal Revenue Service

Small Business/Self-Employed

IRS Stakeholder Partners Headliners ...and more

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This e-mail is being sent to you for distribution to your organization's members. If you need further assistance please contact your local Taxpayer Education and Communication (TEC) office. The number is available in IRS Publication 3698A "Small Business/Self-Employed Taxpayer Education and Communication at a Glance", which can be found at [Taxpayer Education and Communication](#).

Revocation of Exemption from Self-Employment Tax for Ministers

Do you have a client that is currently not covered under self-employment and wants to return? Recent legislation, the *Ticket to Work and Work Incentives Improvement Act of 1999*, provides an opportunity for certain individuals to revoke their currently approved exemption and reenter the Medicare and social security systems. The revocation can be effective for either 2000 or 2001 and all later years. But you **only have until April 15, 2002**, to revoke the previously claimed exemption (the deadline is extended beyond April 15, 2002, if you have a valid extension to file your 2001 tax return).